associating a second record within said second data source to said virtual table;

accessing said second record; and

logically populating said virtual table with said first record and said second record, said first record populates a row in said virtual table, said second record also populates said row.

12. (Amended) A process for accessing a virtual table comprising:

identifying a data source;

associating a record within said data source to a virtual table, said record comprises a first column and a second column;

accessing said record; and

logically populating said virtual table with said record, both said first column and said second column of said record are used to populate a single column in said virtual table.

15. (Amended) A process for accessing a virtual table comprising:

identifying a first data source;

associating a first record within said first data source to a first virtual table;

accessing said first record;

logically populating said first virtual table with said first record;

identifying a second data source;

associating a second record within said second data source to a second virtual table;

accessing said second record;

logically populating said second virtual table with said second record; and

performing a data manipulation operation against both said first virtual table and said second virtual table.

21. (Amended) A computer program product that includes a medium usable by a processor, the medium having stored thereon a sequence of instructions which, when executed by said processor, causes said processor to execute a process for accessing a virtual table, said process comprising:

identifying a first data source;

associating a first record within said first data source to a virtual table;

accessing said first record;

identifying a second data source;

associating a second record within said second data source to said virtual table;

accessing said second record; and

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logically populating said virtual table with said first record and said second record, said first record populates a row in said virtual table, said second record also populates said row.

22.   (Amended) A computer program product that includes a medium usable by a processor, the medium having stored thereon a sequence of instructions which, when executed by said processor, causes said processor to execute a process for accessing a virtual table, said process comprising:

identifying a data source;

associating a record within said data source to a virtual table, said record comprises a first column and a second column;

accessing said record; and

logically populating said virtual table with said record, both said first column and said second column of said record are used to populate a single column in said virtual table.

24.   (Amended) A computer program product that includes a medium usable by a processor, the medium having stored thereon a sequence of instructions which, when executed by said processor, causes said processor to execute a process for accessing a virtual table, said process comprising:

identifying a first data source;

associating a first record within said first data source to a first virtual table;

accessing said first record;

logically populating said first virtual table with said first record;

identifying a second data source;

associating a second record within said second data source to a second virtual table;

accessing said second record;

logically populating said second virtual table with said second record; and

performing a data manipulation operation against both said first virtual table and said second virtual table.

29.   (Amended) A system for accessing a virtual table comprising:

means for identifying a first data source;

means for associating a first record within said first data source to a virtual table;

means for accessing said first record;

means for identifying a second data source;

means for associating a second record within said second data source to said virtual table;

means for accessing said second record; and

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means for logically populating said virtual table with said first record and said second record, said first record populates a row in said virtual table, said second record also populates said row.

30.   (Amended) A system for accessing a virtual table comprising:

means for identifying a data source;

means for associating a record within said data source to a virtual table, said record comprises a first column and a second column;

means for accessing said record; and

means for logically populating said virtual table with said record, both said first column and said second column of said record are used to populate a single column in said virtual table.

32.   (Amended) A system for accessing a virtual table comprising:

means for identifying a first data source;

means for associating a first record within said first data source to a first virtual table;

means for accessing said first record;

means for logically populating said first virtual table with said first record;

means for identifying a second data source;

means for associating a second record within said second data source to a second virtual table;

means for accessing said second record;

means for logically populating said second virtual table with said second record; and

means for performing a data manipulation operation against both said first virtual table and said second virtual table.

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